

# TRIPURA GAZETTE



*Published by Authority*

## EXTRAORDINARY ISSUE

*Agartala, Friday, December 4, 2020 A. D. Agrahayana 13, 1942 S. E.*

PART-- I--Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.

### GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2020(Part-V)

Dated, Agartala, the 3rd December, 2020.

#### NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tripura State Goods and Services Tax (Eleventh Amendment) Rules, 2020.  
(2) They shall come into force with effect from the 30<sup>th</sup> day of September, 2020.
2. In the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely:-  
“(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”.
3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.

By order of the Governor,

  
**(Dr. Vishal Kumar, IAS)**  
 Joint Secretary  
 Government of Tripura  
 Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.1-11(91)-TAX/GST/2017, dated the 22<sup>nd</sup> June, 2017, published vide number 206, dated the 22<sup>nd</sup> June, 2017 and last amended vide notification No.F.1-11(91)-TAX/GST/2020(PART), dated the 13<sup>th</sup> November, 2020, published vide number 2266, dated the 13<sup>th</sup> November, 2020.